138. (*1*) The Governor in Council may at any time appoint an auditor for the purpose of making a special audit of the municipal accounts and of reporting thereon to Government, [1][and] the costs of any such audit [1][as determined by the Governor in Council shall] be chargeable to the municipal fund. A special audit may be directed by the Governor in Council.

(*2*) An auditor so appointed may exercise any power which an auditor appointed by the corporation may exercise.

CHAPTER VIII.

MUNICIPAL TAXATION.

Municipal Taxes defined.

139. For the purposes of this Act, taxation shall be imposed as follows, namely :— Taxes to be imposed under this Act.

(1) property-taxes;

(2) a tax on vehicles and animals;

[2]* * * * *; and

(4) town-duties.

PROPERTY-TAXES.

Property-taxes leviable.

140. The following taxes shall be levied on buildings and lands in the city, and shall be called "property-taxes," namely :— Property-taxes of what to consist and at what rates leviable.

(*a*) a water-tax of so many per centum of their rateable value as the corporation shall deem reasonable with reference to the expenses of providing a water-supply for the City ; Water-taxes.

(*b*) a halalkhor-tax of so many per centum, not exceeding three, of their rateable value as will, in the opinion of the corporation, suffice to provide for the collection, removal and disposal, by municipal agency, of all excrementitious and polluted matter from privies, urinals and cesspools and for efficiently maintaining and repairing the municipal drains constructed or used for the reception Halalkhor-tax.

[1] These words were substituted respectively for the words "provided that," and the words "shall not, without the consent of the corporation" by s. 4 of the City of Bombay Municipal Act Amendment Act, 1888 (Bom. Act 4 of 1888), *infra*.

[2] The brackets, figure and words "(*3*) a toll on vehicles entering the city from Salsette" were repealed by s. 4 of the City of Bombay Municipal (Amendment) Act, 1921 (Bom. Act 7 of 1921), Vol. V of this Code.

or conveyance of such matter, subject, however, to the provisos that the minimum amount of such tax to be levied in respect of any one separate holding of land, or of any one building or of any one portion of a building which is let as a separate holding, shall be four annas per month, and that the amount of such tax to be levied in respect of any hotel, club or other large premises may be specially fixed under section 172 ;

General tax.

(*c*) a general tax of not less than eight and not more than [1] [seventeen] per centum of their rateable value, together with not less than one-eighth and not more than three-quarters per centum of their rateable value added thereto in order to provide for the expense necessary for fulfilling the duties of the corporation arising under clause (*k*) of section 61 and Chapter XIV.

Water-tax on what premises to be levied.

141. Subject to the provisions of section 169, the water-tax shall be levied only in respect of premises—

(*a*) to which a private water-supply is furnished from, or which are connected by means of communication-pipes with, any municipal water-works ; or

(*b*) which are situated in a portion of the city in which the Commissioner has given public notice that sufficient water is available from municipal water-works for furnishing a reasonable supply to all the premises in the said portion.

Halalkhor-tax on what premises to be levied.

142. (*1*) The halalkhor-tax shall be levied only in respect of premises—

(*a*) situated in any portion of the city in which public notice has been given by the Commissioner that the collection, removal and disposal of all excrementitious and polluted matter from privies, urinals and cesspools will be undertaken by municipal agency ; or

(*b*) in which, wherever situate, there is a privy, water-closet, cesspool, urinal, bathing-place or cooking-place connected by a drain with a municipal drain :

(*2*) Provided that the said tax shall not be levied in respect of any premises situated in any portion of the city specified in clause (*a*), in or upon which, in the opinion of the Commissioner, no such matter as aforesaid accumulates or is deposited.

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[1] This word was substituted for the word " twelve " by the City of Bombay Municipal (Second Amendment) Act, 1920 (Bom. Act 19 of 1920), Vol. V of this Code.

(*3*) If the Commissioner directs, under sub-section (*2*) [1] [or (*3*)] of section 248, that a separate water-closet, privy or urinal need not be required for any premises, the halalkhor-tax shall nevertheless be levied in respect of the said premises, if, but for such directions, the same would be leviable in respect thereof.

143. (*1*) The general tax shall be levied in respect of all buildings and lands in the city, except— General tax on what premises to be levied.

[2] [(*a*) buildings and lands or portions thereof exclusively occupied for public worship or for charitable purposes ;]

(*b*) buildings and lands vesting in [3] [Her Majesty] or in the corporation, in respect of which the said tax, if levied, would under the provisions hereinafter contained be primarily leviable from the Secretary of State for India in Council or, the corporation, respectively.

(*2*) The following buildings [4] [and lands or portions thereof] shall not be deemed to be [5] * exclusively occupied for public worship or for charitable purposes within the meaning of clause (*a*), namely—

(*c*) [6] [those] in which any trade or business is carried on ; and

(*d*) [6] [those] in respect of which rent is derived, whether such rent is or is not applied exclusively to religious or charitable purposes.

[7] [(*3*) Where any portion of any building or land is exempt from the general tax by reason of its being exclusively occupied for public worship or for charitable purposes, such portion shall be deemed to be a separate property for the purpose of municipal taxation.]

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[1] This word, figure and brackets were inserted by s. 5 of the City of Bombay Municipal (Amendment) Act, 1911 (Bom. Act 2 of 1911), Vol. V of this Code.

[2] This clause was substituted by s. 6 (*1*) *ibid.*

[3] These words were substituted for the words " the Secretary of State for India in Council " by s. 5 of the City of Bombay Municipal Act Amendment Act, 1888 (Bom. Act IV of 1888), *infra*.

[4] These words were inserted by s. 6 (*2*) (*a*) of the City of Bombay Municipal (Amendment) Act, 1911 (Bom. Act 2 of 1911), Vol. V of this Code.

[5] The word " buildings " was repealed by s. 6 (*2*) (*b*) *ibid.*

[6] This word was substituted for the word " buildings " by s. 6. (*2*) (*c*) *ibid.*

[7] This sub-section was added by s. 6 (*3*) *ibid.*

Payment to be made to the corporation in lieu of the general tax by the Secretary of State for India in Council.

144. (*1*) The Secretary of State for India in Council shall pay to the corporation annually, in lieu of the general tax from which buildings and lands vesting in [1][Her Majesty] are exempted by clause (*b*) of section 143, a sum ascertained in the manner provided in sub-sections (*2*) and (*3*).

(*2*) The rateable value of the buildings and lands in the city vesting in [1][Her Majesty] and beneficially occupied, in respect of which but for the said exemption, general tax would be leviable from the Secretary of State for India in Council shall be fixed by a person from time to time appointed in this behalf by the Governor in Council with the concurrence of the corporation. The said value shall be fixed by the said person, with a general regard to the provisions hereinafter contained concerning the valuation of property assessable to property-taxes, at such amount as he shall deem to be fair and reasonable. The decision of the person so appointed shall hold good for a term of five years, subject only to proportionate variation, if in the meantime the number or extent of the buildings and lands vesting in [1][Her Majesty] in the city materially increases or decreases.

(*3*) The sum to be paid annually to the corporation by the Secretary of State for India in Council shall be eight-tenths of the amount which would be payable by an ordinary owner of buildings or lands in the city, on account of the general tax, on a rateable value of the same amount as that fixed under sub-section (*2*).

Amendment of section 36, Bombay Act VI of 1879.

145. For section 36 of the Bombay Port Trust Act, 1879, the following section shall be substituted, namely— Bom. Act VI of 1879.

[*Vol. II of this Code.*]

Liability for Property-taxes.

Primary responsibility for property-taxes on whom to rest.

146. (*1*) Property-taxes shall be leviable primarily from the actual occupier of the premises upon which the said taxes are assessed, if such occupier holds the said premises immediately from Government or from the corporation or from a fazendár.

(*2*) Otherwise the said taxes shall be primarily leviable as follows, namely—

(*a*) if the premises are let, from the lessor;

(*b*) if the premises are sub-let, from the superior lessor;

(*c*) if the premises are unlet, from the person in whom the right to let the same vests.

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[1] These words were substituted for the words "the Secretary of State for India in Council" by s. 5 of the City of Bombay Municipal (Amendment) Act, 1888 (Bom. Act 4 of 1888), *infra*.

(3) But if any land has been let for any term exceeding one year to a tenant, and such tenant has built upon the land, the property-taxes assessed upon the said land and upon the building erected thereon shall be primarily leviable from the said tenant or his legal representative, whether the premises be in the occupation of the said tenant or of his legal representative, or of a sub-tenant.

Apportionment of responsibility for property-tax when the premises assessed are let or sub-let.

147. (1) If any premises assessed to any property-tax are let and their rateable value exceeds the amount of rent payable in respect thereof to the person from whom, under the provisions of the last preceding section, the said tax is leviable, the said person shall be entitled to receive from his tenant the difference between the amount of the property-tax levied from him, and the amount which would be leviable from him if the said tax were calculated on the amount of rent payable to him.

(2) If the premises are sub-let and their rateable value exceeds the amount of rent payable in respect thereof to the tenant by his sub-tenant, or the amount of rent payable in respect thereof to a sub-tenant by the person holding under him, the said tenant shall be entitled to receive from his sub-tenant or the said sub-tenant shall be entitled to receive from the person holding under him, as the case may be, the difference between any sum recovered under this section from such tenant or sub-tenant and the amount of property-tax which would be leviable in respect of the said premises if the rateable value thereof were equal to the difference between the amount of rent which such tenant or sub-tenant receives and the amount of rent which he pays.

(3) Any person entitled to receive any sum under this section shall have, for the recovery thereof, the same rights and remedies as if such sum were rent payable to him by the person from whom he is entitled to receive the same.

Person primarily liable for property-tax entitled to credit, if he is a rent-payer.

148. If any person who is primarily liable for the payment of any property-tax himself pays rent to another person other than Government or the corporation in respect of the premises upon which such tax is assessed, he shall be entitled to credit in account with such other person for such sum as would be leviable on account of the said tax if the amount of the rent payable by him were the rateable value of the said premises.

Notice of transfer, etc., of premises assessable to Property-taxes.

Notice to be given to the Commissioner of

149. (1) Whenever the title of any person primarily liable for the payment of property-taxes on any premises to or over such premises is transferred, the person whose title is so transferred and the person to whom the

all transfers of title of persons primarily liable to payment of property-tax.

same shall be transferred shall, within three months after execution of the instrument of transfer, or after its registration, if it be registered, or after the transfer is effected, if no instrument be executed, give notice of such transfer, in writing, to the Commissioner.

(2) In the event of the death of any person primarily liable as aforesaid, the person to whom the title of the deceased shall be transferred, as heir or otherwise, shall give notice of such transfer to the Commissioner within one year from the death of the deceased.

Form of notice.

150. (1) The notice to be given under the last preceding section shall be in the form either of Schedule E or Schedule F, as the case may be, and shall state clearly and correctly all the particulars required by the said form.

(2) On receipt of any such notice, the Commissioner may, if he thinks it necessary, required the production of the instrument of transfer, if any, or of a copy thereof obtained under section 57 of the [1]Indian Registration Act, 1877.

Liability for payment of property-taxes to continue in the absence of any notice of transfer.

151. (1) Every person primarily liable for the payment of a property-tax on any premises who transfers his title to or over such premises without giving notice of such transfer to the Commissioner as aforesaid, shall, in addition to any other liability which he incurs through such neglect, continue liable for the payment of all property-taxes from time to time payable in respect of the said premises until he gives such notice, or until the transfer shall have been recorded in the Commissioner's books.

(2) But nothing in this section shall be held to diminish the liability of the transferee for the said property-taxes, or to affect the prior claim of the Commissioner on the premises conferred by section 212, for the recovery of the property-taxes due thereupon.

Notice to be given to the Commissioner of the erection of a new building, etc.

152. (1) When any new building is erected, or when any building is rebuilt or enlarged,

or when any building which has been vacant is re-occupied,

the person primarily liable for the property-taxes assessed on the building shall within fifteen days give notice thereof, in writing, to the Commissioner.

(2) The said period of fifteen days shall be counted from the date of the completion or of the occupation, whichever first occurs, of the building which has been newly elected or rebuilt, or of the enlargement, as the case may be, and in the case of a building which has been vacant, from the date of the reoccupation thereof.

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[1] *See* now the Indian Registration Act, 1908 (16 of 1908), General Acts, Vol. VI.

Notice to be given to the Commissioner of demolition or removal of a building.

153. (*1*) When any building or any portion of a building, which is liable to the payment of a property-tax, is demolished or removed, otherwise than by order of the Commissioner, the person primarily liable for the payment of the said tax shall give notice thereof, in writing, to the Commissioner.

(*2*) Until such notice is given the person aforesaid shall continue liable to pay every such property-tax as he would have been liable to pay in respect of such building, if the same, or any portion thereof, had not been demolished or removed.

[1][(*3*) Provided that nothing in this section shall apply in respect of a building or portion of a building which has fallen down or been burnt down.]

Valuation of property assessable to Property-taxes.

Rateable value how to be determined.

154. (*1*) In order to fix the rateable value of any building or land assessable to a property-tax, there shall be deducted from the amount of the annual rent for which such land or building might reasonably be expected to let from year to year a sum equal to ten per centum of the said annual rent, and the said deduction shall be in lieu of all allowance for repairs or on any other account whatever.

(*2*) The value of any machinery contained or situate in or upon any building or land shall not be included in the rateable value of such building or land.

Commissioner may call for information or returns from owner or occupier or enter and inspect assessable premises.

155. (*1*) To enable him to determine the rateable value of any building or land and the person primarily liable for the payment of any property-tax leviable in respect thereof, the Commissioner may require the owner or occupier of such building or land, or of any portion thereof, to furnish him, within such reasonable period as the Commissioner prescribes in this behalf, with information or with a written return signed by such owner or occupier—

(*a*) as to the name and place of abode of the owner or occupier, or of both the owner and occupier of such building or land; and

(*b*) as to the dimensions of such building or land, or of any portion thereof, and the rent, if any, obtained for such building or land, or any portion thereof.

(*2*) Every owner or occupier on whom any such requisition is made shall be bound to comply with the same and to give true information or to make a true return to the best of his knowledge or belief.

(*3*) The Commissioner may also, for the purpose aforesaid, make an inspection of any such building or land.

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[1] This sub-section was added by s. 3 of the City of Bombay Municipal (Amendment) Act, 1918 (Bom. Act 8 of 1918), Vol. V of this Code.

Assessment-book.

Assessment-book what to contain.

156. The Commissioner shall keep a book, to be called "the assessment-book," in which shall be entered every official year—

(*a*) a list of all buildings and lands in the city, distinguishing each, either by name or number, as he shall think fit;

(*b*) the rateable value of each such building and land determined in accordance with the foregoing provisions of this Act;

(*c*) the name of the person primarily liable for the payment of the property-taxes, if any, leviable on each such building or land;

(*d*) if any such building or land is not liable to be assessed to the general tax, the reason of such non-liability;

(*e*) when the rates of the property-taxes to be levied for the year have been duly fixed by the corporation and the period fixed by public notice, as hereinafter provided, for the receipt of complaints against the amount of rateable value entered in any portion of the assessment-book has expired, and in the case of any such entry which is complained against, when such complaint has been disposed of in accordance with the provisions hereinafter contained, the amount at which each building or land entered in such portion of the assessment-book is assessed to each of the property-taxes, if any, leviable thereon;

(*f*) if, under section 163 or 170, a charge is made for water supplied to any building or land by measurement or the water-tax or charge for water by measurement is compounded for, or if, under section 172, the halalkhor-tax for any building or land is fixed at a special rate, the particulars and amount of such charge, composition or rate;

(*g*) such other details, if any, as the Commissioner from time to time thinks fit to direct.

The assessment-book to be made separately for each ward and in parts, if necessary.

157. (*1*) The assessment-book shall be made in separate books, called "ward assessment-books," one for each of the wards into which the city is for the time being divided under the provisions of section 24; and each ward assessment-book may, if the Commissioner thinks fit, be divided into two or more parts for such purposes and with such several designations as the Commissioner shall determine.

(*2*) The ward assessment-books and their respective parts, if any, shall collectively constitute the assessment-book.

Treatment of property which is let to two or more persons in separate occupancies.

158. (*1*) When any building or land is let to two or more persons holding in severalty, the Commissioner may, for the purpose of assessing such building or land to the property-taxes, either treat the whole thereof as one property, or, with the written consent of the owner of such building or land, treat each several holding therein or any two or more of such several holdings together, or each floor or flat, as a separate property.

Allowance of drawback in such cases.

(*2*) When the Commissioner has determined to treat all the several holdings comprised within any one building or land under this section as one property, he may, subject to any general conditions which may from time to time be prescribed by the standing committee in this behalf, at any time not later than seven days before the first day of any half-year for which an instalment of general tax will be leviable in respect of the said property, sanction a drawback of one-fifth part of the general tax so leviable.

Person primarily liable for property-taxes how to be designated, if his name cannot be ascertained.

159. (*1*) When the name of the person primarily liable for the payment of property-taxes in respect of any premises cannot be ascertained, it shall be sufficient to designate him in the assessment-book and in any notice which it may be necessary to serve upon the said person under this Act, "the holder" of such premises, without further description.

Occupier liable for property-taxes until he gives information.

(*2*) If, in any such case, any person in occupation of the premises shall refuse to give such information as may be requisite for determining who is primarily liable as aforesaid, such person shall himself be liable, until such information is obtained, for all property-taxes leviable on the premises of which he is in occupation.

Public notice to be given when valuation of property in any ward has been completed.

160. (*1*) When the entries required by clauses (*a*), (*b*), (*c*) and (*d*) of section 156 have been completed, as far as practicable, in any ward assessment-book, the Commissioner shall give public notice thereof and of the place where the ward assessment-book, or a copy of it, may be inspected.

(*2*) Such public notice shall be given by advertisement in the Bombay Government Gazette and in the local newspapers, and also by posting placards in conspicuous places throughout the ward.

Assessment-book to be open to inspection.

161. (*1*) Every person who reasonably claims to be the owner or occupier of some premises entered in the assessment-book or the agent of any such owner or occupier shall be permitted, free of charge, to inspect and to take extracts from any portion of the said book which relates to the said premises.

(*2*) Any person not entitled under sub-section (*1*) to inspect and take extracts from any portion of the assessment-book free of charge shall be permitted to do so on payment of such fee as shall from time to time be

prescribed in this behalf by the Commissioner, with the approval of the standing committee.

Time for filing complaints against valuations to be publicly announced. Special notices to be issued in certain cases.

162. (*1*) The Commissioner shall, at the time and in the manner prescribed in section 160, give public notice of a day, not being less than fifteen days from the publication of such notice, on or before which complaints against the amount of any rateable value entered in the ward assessment-book will be received in his office.

(*2*) In every case in which any premises have for the first time been entered in the assessment-book as liable to the payment of property-rates, or in which the rateable value of any premises liable to such payment has been increased, the Commissioner shall, as soon as conveniently may be after the issue of the public notice under sub-section (*1*), give a special written notice to the owner or occupier of the said premises specifying the nature of such entry and informing him that any complaint against the same will be received in his office at any time within fifteen days from the service of the special notice.

Time and manner of filing complaints against valuation.

163. (*1*) Every complaint against the amount of any rateable value entered in the assessment-book must be made by written application to the Commissioner, which shall be left at his office on or before the day or the latest day fixed in this behalf in the public or special notice aforesaid.

(*2*) Every such application shall set forth briefly but fully the grounds on which the valuation is complained against.

Notice to complainants of day fixed for investigating their complaints. Hearing of complaint.

164. The Commissioner shall cause all complaints so received to be registered in a book to be kept for this purpose and shall give notice, in writing, to each complainant of the day, time and place when and whereat his complaint will be investigated.

165. (*1*) At the time and place so fixed, the Commissioner shall investigate and dispose of the complaint in the presence of the complainant, if he shall appear, and, if not, in his absence.

(*2*) For reasonable cause, the Commissioner may from time to time adjourn the investigation.

(*3*) When the complaint is disposed of, the result thereof shall be noted in the book of complaints kept under section 164, and any necessary amendment shall be made, in accordance with such result, in the assessment-book.

Authentication of ward assessment-books when all complaints have been disposed of.

166. (*1*) When all such complaints, if any, have been disposed of, and the entries required by clause (*e*) of section 156 have been completed in the ward assessment-book, the said book shall be authenticated by the Commissioner, who shall certify, under his signature, that except in the cases, if any, in which amendments have been made, as shown therein, no valid objection has been made to the rateable values entered in the said book.

(2) Thereupon the said ward assessment-book, subject to such alterations as may thereafter be made therein under the provisions of the next following section, shall be accepted as conclusive evidence of the amount of each property-tax leviable on each building and land in the ward in the official year to which the book relates.

Assessment-book may be amended by the Commissioner during the official year.

167. (1) The Commissioner may, upon the representation of any person concerned, or upon any other information, at any time during the official year to which an assessment-book relates, amend the same by inserting therein the name of any person whose name ought to be so inserted or any premises previously omitted, or by striking out the name of any person not liable for the payment of any property-tax, or by increasing or reducing the amount of any rateable value and of the assessment based thereupon, or by making or cancelling an entry exempting any premises from liability to any property-tax.

(2) Every such amendment shall be deemed to have been made, for the purpose of determining the liability or exemption of the person concerned in accordance with the altered entry, from the earliest day in the current official year when the circumstances justifying the amendment existed.

New assessment-book need not be prepared every official year.

168. (1) It shall not be necessary to prepare a new assessment-book every official year. Subject to the provisions of sub-section (3), the Commissioner may adopt the entries in the last preceding year's book, with such alterations as he thinks fit, as the entries for each new year.

(2) But public notice shall be given, in accordance with sections 160 and 162, every year, and the provisions of the said sections and of sections 163 to 167, both inclusive, shall be applicable each year.

(3) A new assessment-book shall be prepared at the least once in every four years.

Special Provisions concerning the Water and Halálkhor Taxes.

A charge by measurement or a periodical lump payment may be substituted for the water-tax.

169. (1) The Commissioner may—

(a) in such cases as the standing committee shall either generally or specially direct, instead of levying the water-tax in respect of any premises liable thereto under section 141, charge for the water supplied to such premises by measurement at such rate as shall from time to time be prescribed by the said committee in this behalf;

(b) with the approval of the standing committee, compound with any person for the supply of water to any premises for a renewable term of one or more years not exceeding five, on payment of a

fixed periodical sum in lieu of the water-tax or charge by measurement which would otherwise be leviable from such person in respect of the said premises.

(2) The standing committee may, for the cases in which the Commissioner charges for water by measurement under clause (*a*), from time to time prescribe such conditions as they shall think fit as to the use of the water and as to the charge to be paid for water consumed whilst a meter is out of order or under repair; and in each case in which a composition is made under clause (*b*), the said committee may prescribe such conditions as to the use of the water as they shall think fit: Provided that no condition prescribed under this sub-section shall be inconsistent with this Act or with any by-law made under this Act.

(3) A person who is charged for water by measurement or who has compounded for a fixed periodical sum shall not be liable for payment of the water-tax, but any sum payable by him on account of water and not paid when it becomes due shall be recoverable by the Commissioner as if it were an arrear of water-tax.

Government and the Port Trust to be charged for water by measurement.

170. If, in respect of any premises, water-tax would be leviable under this Act from the Secretary of State for India in Council or from the Trustees of the Port of Bombay, the Commissioner, in lieu of levying such tax, shall charge for the water supplied to such premises, by measurement, at such rate as shall be prescribed by the standing committee in this behalf, not exceeding, in the case of the Secretary of State for India in Council, the minimum rate, and, in the case of the said Trustees, the maximum rate, at the time being charged under clause (*a*) of section 169 to any other person; and such charge shall be recoverable as provided in sub-section (*3*) of the said section.

Supply of water at public drinking-fountains, etc., not to be taxed.

171. No tax or charge of any kind shall be levied or demanded for the use of water in or from any drinking-fountain, tank, reservoir, cistern, pump, well, duct, stand-pipe or other work, used for the gratuitous supply of water to the inhabitants of the city and vesting in the corporation: Provided that the use of water in or from any such work shall be limited as prescribed in sub-section (*3*) of section 269.

Halalkhor-tax may be fixed at special rates in certain cases.

172. (*1*) The Commissioner may, whenever he thinks fit, fix the halalkhor-tax to be paid in respect of any hotel, club or other large premises at such special rate as shall be approved by the standing committee in this behalf, either generally or in any particular case, whether the service in respect of which such tax is leviable be performed by halalkhors or by substituted means or appliances.

(2) In the case of premises in respect of which the halalkhor-tax is payable by the Secretary of State for India in Council or by the Trustees of the Port of Bombay, the Commissioner shall fix the said tax at a special rate approved as aforesaid.

(3) In any such case the amount of the halalkhor-tax shall be fixed with reference to the cost or probable cost of the collection, removal and disposal, by the agency of municipal halalkhors, of excrementitious and polluted matter from the premises.

Water-tax or halalkhor-tax paid by any person may be recovered by him from the occupier of the premises for which it is paid.

173. (1) Any person who has paid to the Commissioner any water-tax or halalkhor-tax in respect of any premises shall, if he was not himself in occupation of the said premises during the period for which he has made such payment, be entitled to receive the amount of the said payment from the person, if any, in actual occupation of the said premises for the said period.

(2) For the recovery of the said amount from the person aforesaid, the person who has paid the same shall have the same rights and remedies as if such amount were rent payable to him by the person from whom he is entitled to receive the same.

Refund of Property-taxes for Vacancies.

Refund of water and halalkhor-taxes when and to what extent obtainable.

174. When any building or land, or any portion of any premises which the Commissioner has treated under section 158 as a separate property, has been vacant for not less than thirty consecutive days, the Commissioner shall, subject to the provisions hereinafter contained, refund the amount of the water-tax and halalkhor-tax, if any, paid for the number of days that such vacancy lasted.

Refund of general tax when and to what extent obtainable.

175. When any building or land, or any portion of any premises which the Commissioner has treated under section 158 as a separate property, has been vacant for not less than sixty consecutive days, the Commissioner shall, subject to the provisions hereinafter contained, refund two-thirds of the amount of the general tax, if any, paid for the number of days that such vacancy lasted.

Refund not claimable unless notice of vacancy is given the Commissioner.

176. (1) No refund of any property-tax shall be claimable from the Commissioner as aforesaid, unless notice in writing of the vacancy shall have been given by the person liable for the tax, or his agent, to the Commissioner.

(2) No refund shall be paid by the Commissioner for any period previous to the day of the delivery of such notice.

(3) When a vacancy continues from one half-year in respect of which property-taxes are, under section 197, recoverable, into the next following half-year, no refund of any property-tax shall be claimable from the Commissioner

as aforesaid on account of such continued vacancy, unless notice thereof shall be given to the Commissioner as aforesaid within thirty days from the commencement of the said next following half-year.

Refund of water-tax inadmissible unless application for stopping water-supply has been made.

177. No refund of water-tax shall be claimable except from such time as a written application shall have been made to the Commissioner to stop the water-supply to the vacant premises.

Refund of general tax inadmissible when drawback has been sanctioned.

178. No refund of general tax shall be claimable in any case in which the Commissioner has sanctioned a drawback under sub-section (*2*) of section 158.

Applications for refund when and how to be made.

179. It shall be in the discretion of the Commissioner to disallow any claim for refund of any property-tax, unless application therefor is made to him in writing within thirty days after the expiry of the half-year to which the claim relates, accompanied by the bill presented to the applicant under section 200 for the amount of the tax from which the refund is claimed.

Tax on Vehicles and Animals.

Tax on what vehicles and animals to be levied.

180. Except as hereinafter provided, a tax at rates not exceeding those specified in Schedule G shall be levied on all vehicles and on all animals of the descriptions specified in the said schedule which are kept within the city.

Exemptions from the tax.

181. The said tax shall not be leviable in respect of—

(*a*) any vehicle or animal certified by the Commissioner or the Police Commissioner, as the case may be, to be employed by the owner ther of for municipal or police purposes;

(*b*) gun-carriages, ordnance carts or wagons, and artillery and cavalry horses;

(*c*) any horse which any person, exempted by an order issued under section 3 of the [1]Municipal Taxation Act, 1881, from the operation of any municipal tax on horses, is bound by the regulations of the service to which he belongs to keep; XI of 1881.

[1] Genl. Acts, Vol. III.

(*d*) any horse exempted from municipal taxation by section 25 of the [1] Indian Volunteers' Act, 1869;

(*e*) vehicles and animals belonging to [2][Her Majesty] or to the corporation;

(*f*) vehicles and animals which belong to the persons to whom the right of working street-tramways in the city is granted by the [3] Bombay Tramways Act, 1874, and which are exempted from municipal taxation by the said Act; Bom. Act I of 1874.

(*g*) vehicles kept by *bonâ fide* dealers in vehicles for sale merely, and not used;

(*h*) trucks used exclusively on a wharf or in or upon any premises appertaining to a factory, workshop, warehouse or railway;

(*i*) hand barrows having one wheel only, [4][bicycles, tricycles, other than motor bicycles and tricycles], and children's perambulators.

182 (*1*) Every person who has owned or had charge of any vehicle or animal in respect of which the tax aforesaid is leviable shall, if he has owned or had charge thereof,— Periods by which liability for the tax is determinable.

(*a*) for not less than thirty days in any quarter, be liable for the whole tax for that quarter;

(*b*) for less than thirty but more than seven days in any quarter, be liable for one-third of the whole tax for that quarter;

(*c*) for not more than seven days in any quarter, be exempt from liability for the tax for that quarter.

(*2*) When a person has owned or had charge of two or more vehicles or two or more animals of the same description, each at different periods in one quarter, he shall, for the purposes of this section, be deemed to have owned or had charge of one vehicle or one animal only, as the case may be, for the aggregate number of days in the said two or more periods.

183. If a vehicle has been under repair or standing at a carriage-maker's during the whole of any quarter, no tax shall be leviable in respect thereof for that quarter. Vehicles under repair, or standing at carriage-maker's, exempt.

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[1] The Indian Volunteers Act, 1869 (20 of 1869) was repealed by the Auxiliary Force Act, 1920 (49 of 1920).

[2] These words were substituted for the words "the Secretary of State for India in Council" by s. 5 of the City of Bombay Municipal (Amendment) Act, 1888 (Bom. Act 4 of 1888), *infra*.

[3] Vol. II of this Code.

[4] These words were inserted by s. 7 of the City of Bombay Municipal (Amendment) Act, 1911 (Bom. Act 2 of 1911), Vol. V of this Code.

Animals unfit for use, and not used, exempt.

184. If an animal has been during the whole of any quarter in any institution for the reception of infirm or disused animals, or if any animal certified by a veterinary surgeon to have been unfit for use during the whole of any quarter has not been used during such quarter, no tax shall be leviable in respect of such animal for that quarter.

Livery-stable keepers and others may be compounded with.

185. The Commissioner may, with the approval of the standing committee, compound with any livery-stable-keeper or other person keeping vehicles or horses or bullocks for hire, or with any dealer having stables in which horses are kept for sale on commission or otherwise, for the payment of a lump sum for any period not exceeding one year at a time, in lieu of the taxes which such livery stable-keeper or other person or dealer would otherwise be liable to pay under section 180.

Vehicle and animal tax book to be kept.

186. (*1*) The Commissioner shall keep a book, in which shall be entered from time to time—

(*a*) a list of the persons liable to pay any tax under section 180;

(*b*) a specification of the vehicles and animals in respect of which the said persons are, respectively, liable to the said tax;

(*c*) the amount of tax-payable by each such person and the period for which it is payable;

(*d*) the particulars of every composition made under section 185.

(*2*) Any person whose name is entered in the said book, or the agent of any such person, shall be permitted, free of charge, to inspect and take extracts from any portion of the said book which relates to such person.

(*3*) Any person not entitled under sub-section (*2*) to inspect and take extracts from any portion of the said book free of charge, shall be permitted to do so on payment of such fee as shall from time to time be prescribed in this behalf by the Commissioner, with the approval of the standing committee.

Returns may be called for from owners of premises and persons supposed to be liable to the tax.

187. (*1*) In order that the said list may be prepared, the Commissioner may require—

(*a*) the owner of any premises let to or occupied by more than one person owing or having the charge of vehicles and animals to furnish him with a written return, signed by such owner, of the name and address of each of the said persons, and of the animals and vehicles owned by or in the charge of each of the said persons kept upon such owner's premises;

(*b*) any person supposed to be liable to the payment of any tax on a vehicle or animal to furnish him with a written return, signed by such person and containing such information concerning the vehicles and animals, if any, owned by or in the charge of such person as the Commissioner shall deem necessary.

(2) Every person on whom any such requisition is made shall be bound to comply with the same, within such reasonable period as the Commissioner prescribes in this behalf, whether such person be liable to the payment of any such tax or not, and to make a true return to the best of his knowledge or belief.

Notice to be given to Commissioner by a person not hitherto liable to the tax, who becomes possessed of a vehicle or animal in respect of which liability arises.

188. Every person who, in any quarter for which a tax on vehicles and animals is leviable, becomes possessed of any vehicle or animal in respect of which he will be liable to the payment of the said tax, shall, if in the immediately preceding quarter he was not liable to the payment of any such tax, give notice, in writing, to the Commissioner, within fifteen days after he has become possessed of such vehicle or animal, of the fact of his having become possessed thereof.

Power to inspect stables and summon persons liable to the tax.

189. (1) The Commissioner may make an inspection of any stable or coach-house or any place wherein he may have reason to believe that there is any vehicle or animal liable to a tax under this Act.

(2) The Commissioner may, by written summons, require the attendance before him of any person whom he has reason to believe to be liable to the payment of a tax in respect of a vehicle or animal, or of any servant of any such person, and may examine such person or servant as to the number and description of vehicles and animals owned by or in the charge of such person; and every person so summoned shall be bound to attend before the Commissioner and to give true information, to the best of his knowledge or belief, as to the said matters.

190. }
191. } *Rep. by s. 5, Bom Act VII of 1921.*

Town-duties.

Town-duties at what rates and on what articles leviable.

192. (1) Except as hereinafter provided, duties at rates not exceeding those respectively specified in Schedule II shall be levied in respect of the several articles mentioned in the said Schedule or of so many of them as the corporation shall from year to year, in accordance with section 128, determine when the said articles are imported from any place into the city.

(2) The said duties shall be called "town-duties."

Table of rates of town-duties to be affixed on certain places.

193. The Commissioner shall cause tables of the town-duties for the time being leviable, specifying the rates at which and the articles on which the same are leviable, to be printed in the English, Gujarati, Marathi and Urdu languages and to be affixed in a conspicuous position at every place at which the said town-duties are levied.

Exemption of articles belonging to Government from town-duty.

194. (*1*) No town-duty shall be leviable on any article which, at the time of its importation, is certified by an officer empowered by Government in this behalf to be the property of Government.

Refund of town-duty on articles which become the property of Government after importation.

(*2*) If any article on which town-duty is paid is imported under a written declaration signed by the importer that such article is being imported for the purpose of fulfilling a specified contract with Government or otherwise for the use of Government, the full amount of the duty paid thereon shall be refunded, on production, at any time within six months after importation, of a certificate signed by an officer empowered by Government in this behalf certifying that the article so imported has become the property of Government.

Exemption of articles imported for immediate exportation.

[1][**194A.** Subject to such rules, not inconsistent with this Act, as the Commissioner, with the approval of the standing committee, shall from time to time frame in this behalf, any article imported into the city for the purpose of immediate exportation may, at the option of the importer, be exempted from the levy of town-duty, if such article is conveyed direct from the place of import to the place of export under such supervision and on payment of such fees therefor as shall be determined in the said rules : provided that no rule framed as aforesaid shall have effect unless and until it is confirmed by Government.]

Refund of town-duty on export.

195. (*1*) When any article upon which town-duty has been paid shall be exported from the city, the full amount of the duty so paid shall, subject to the provisions hereinafter contained, be refunded.

(*2*) Such refunds shall be paid under such rules as the Commissioner, with the approval of the standing committee, shall from time to time frame in this behalf :

(*3*) Provided that—

(*a*) no refund shall be paid on any article, other than timber or flour, not exported within six months, or on any timber not exported within twelve months, from the date of its importation ;

(*b*) a refund shall be claimable on all flour exported from the city, without proof of the importation of the same into the city, equal to seventy-five per centum of the amount of the duty at the time being leviable on the grain from which such flour has been prepared ;

(*c*) no refund shall be paid unless the same is applied for within one month from the date of exportation ;

(*d*) no refund shall be made of any less amount than five rupees ;

(*e*) no rule framed by the Commissioner under this section shall have effect unless and until it is confirmed by Government.

[1]This section was inserted by s. 8 of the City of Bombay Municipal (Amendment) Act, 1911 (Bom. Act 2 of 1911), Vol. V of this Code.

[1] [**195**A. (*1*) In addition to the town-duties referred to in section 192 and notwithstanding the provisions of section 128 a town-duty shall be levied on raw cotton imported into the city, by sea or land, from any part of India, at the rate of one rupee for every bale weighing approximately 3½ cwts. Levy of town duty on raw cotton.

(*2*) Notwithstanding the provisions of sections 194A and 195 no such raw cotton intended for immediate exportation shall be exempted from the levy of such duty nor shall such duty be refunded on its export.]

[**195**B. (*1*) On the 10th day of each month the Commissioner shall pay to Government or to an officer designated by Government for this purpose, 4-7ths of the gross revenue derived from such duty during the preceding calendar month after deducting the cost of collection of such proportion of such revenue. Payment of 4-7ths of gross revenue to Government: allocation of duty.

(*2*) Of the moneys received under sub-section (*1*) a sum of four lakhs of rupees shall be allotted yearly to schemes of improvement and development in the Bombay Suburban Revenue Division as the same may be constituted on the 1st day of December 1920; the balance shall be allotted to the provision of tenements for the working classes in the City of Bombay, as constituted on the 1st day of October 1920. Any moneys so allotted may also be utilized for the payment of interest on loans raised and utilised for the aforesaid purposes respectively and for the provision of sinking funds for the repayment of such loans.]

[1] [**195**C. (*1*) Government shall keep a separate account of all moneys allotted under sub-section (*2*) of section 195B to the provision of such tenements; of all loans raised and utilised for the provision of such tenements and of any sinking funds formed for the repayment of such loans; and shall supply the Corporation wifh a copy of the account for each year. Accounts to be kept: Exercise by Corporation of option to take over arbitration.

(*2*) The Corporation shall have the right, after giving six months' previous notice in writing, to acquire from Government on the 1st day of April 1936, or on the 1st day of April of any subsequent year the right, title and interest of Government in all lands and buildings acquired and all buildings constructed in the City of Bombay constituted as aforesaid, with the aid of such moneys and loans, on indemnifying Government against all then existing and all future liabilities of Government in respect of such lands and buildings and in respect of such loans.

(*3*) For the purpose of determining the amount of any indemnity in respect of any such loan regard shall be had to any then existing sinking fund formed for the repayment of such loan: the intention being that the Corporation shall pay to Government from time to time sufficient moneys—

(*a*) to satisfy all interest on such loan as the same may become payable by Government; and

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[1] Sections 195A to 195D were inserted by s. 2 of the City of Bombay Municipal and Improvement (Amendment) Act, 1920 (Bom. Act 24 of 1920) Vol. V of this Code.

(*b*) to make up, after taking into account any such sinking fund, the amount which Government may be liable to repay at the maturity of such loan.

(*4*) For the purpose of enabling the Corporation to determine whether such right shall be exercised Government shall at all reasonable times after the 1st day of April 1935 cause inspection of such separate account to be given to the Corporation.

(*5*) On the giving of such notice as is referred to in sub-section (*2*) the question as to the amount and form of such indemnity shall stand referred to the sole arbitration of some person to be nominated by the Chief Justice of Bombay who shall be assisted by two assessors, one to be nominated by Government and one by the Corporation and his decision shall be final.

(*6*) Upon the Corporation giving such indemnity the right, title and interest of Government in such lands and buildings shall vest in the Corporation.

(*7*) In the event of the Corporation acquiring as aforesaid the right, title and interest of Government in such lands and buildings the amount payable under sub-section (*1*) of section 195B for each year ending the 31st day of March thereafter shall be reduced by such sum as may be shown to have been the loss to Government upon such lands and buildings, for the year ending the 31st day of March immediately preceding such event, such loss to be estimated without reference to the payments referred to in sub-section (*1*) of section 195B.

(8) Any dispute as to the loss referred to in sub-section (*7*) shall be referred to the sole arbitration of some person to be nominated by the Chief Justice of Bombay who shall be assisted by two assessors, one to be nominated by Government and one by the Corporation, and his decision shall be final.]

Definition of Loan.

[1][**195D**. Loans raised and utilised for the purpose of repaying (whether directly or indirectly) loans raised and utilised for such schemes of improvement or for the provision of such tenements as are referred to in sub-section (*2*) of section 195B shall be deemed to be loans raised and utilised for such schemes or for the provision of such tenements as the case may be.]

Supplementary Taxation.

Any tax imposable under this Act may be increased by way of imposing supplementary taxation.

196. Whenever the corporation determine, under section 134, to have recourse to supplementary taxation in any official year, they shall do so by increasing, for the unexpired portion of the said year, the rates at which any tax imposable under this Act is being levied or by adding to the number of articles on which town-duties are being levied, but every such increase or addition shall be made subject to the limitations and conditions on which any such tax is imposable.

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[1] See footnote 1 on p. 127 *supra*.

Collection of Taxes.

197. Each of the property-taxes shall be payable in advance in half-yearly instalments on each first day of April and each first day of October. Property-taxes payable half-yearly in advance.

198. (*1*) Except as is hereinafter otherwise provided, the tax on vehicles and animals shall be payable quarterly in arrear on each first day of April and each first day of July and each first day of October and each first day of January : Tax on vehicles and animals payable quarterly in arrear; but tax on public conveyances to be paid in advance.

(*2*) Provided that in the case of any public conveyance licensed by the Police Commissioner under [1]Bombay Act VI of 1863 (*an Act for the regulation of public conveyances in the town, suburbs and harbour of Bombay*), the person who keeps or lets such public conveyance for hire shall be required by the said Commissioner, before any license is issued to him under the said Act, to pay into the municipal office the tax leviable on the said public conveyance and the animal or animals used for the same, for the whole period for which such license is to be granted, together with the fee payable for such license.

199. [2]* * * Town-duties shall be payable on demand. Town-duties payable on demand.

200. (*1*) When any property-tax or tax on vehicles and animals, other than public conveyances, and the animals used therefor, or any instalment of any such tax, shall have become due, the Commissioner shall, with the least practicable delay, cause to be presented to the person liable for the payment thereof a bill for the sum due. Presentation of bills for certain taxes.

(*2*) Every such bill shall specify the period for which, and the premises, vehicle or animal in respect of which, the tax is charged, and shall also give notice of the time within which an appeal may be preferred, as hereinafter provided, against such tax.

201. (*1*) All the sums due for each half-year for all or any of the three property-taxes by any one person on account of one and the same property shall be charged to such person in one bill and shall be recoverable from him in the lump : Provided that nothing herein contained shall affect the liability of such person to any increased tax to which he may be assessed on account of the said property under section 167. When one bill may be presented for several claims.

(*2*) If any one person is liable for all or any of the said taxes on account of more properties than one, it shall be competent to the Commissioner to

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[1] Vol. II of this Code.

[2] The words " Tolls on vehicles entering the city from Salsette and " were repealed by s. 6 of the City of Bombay Municipal (Amendment) Act, 1921 (Bom. Act 7 of 1921), Vol. V of this Code.

charge to such person in one or several bills, as he shall think fit, the several sums payable by him on account of such properties :

Provided that if such person, by written notice to the Commissioner, requests to be furnished with several bills, the Commissioner shall comply with such request in respect of all the said taxes for which such person becomes liable after receipt by the Commissioner of his said notice :

[1] [Provided however that notwithstanding anything in the foregoing proviso no person shall be entitled to be furnished with more than one bill in respect of any building or land which has been treated as comprising more than one separate property under section 158.]

Notice of demand.

202. (*1*) If the amount of tax for which any bill has been presented as aforesaid is not paid into the Municipal office within fifteen days from the presentation thereof, the Commissioner may cause to be served upon the person liable for the payment of the same a notice of demand in the form of Schedule I, or to the like effect.

(*2*) For every notice of demand which the Commissioner causes to be served on any person under this section, a fee of such amount not exceeding one rupee as shall in each case be fixed by the Commissioner shall be payable by the said person and shall be included in the costs of recovery.

Distress.

[2] [**203.** (*1*)] If the person liable for the payment of the said tax do not within fifteen days from the service of the notice of demand pay the sum due, or show sufficient cause for non-payment of the same to the satisfaction of the Commissioner, and if no appeal is preferred against the said tax, as hereinafter provided, such sum, with all costs of the recovery, may be levied under a warrant in the form of Schedule J, or to the like effect, to be issued by the Commissioner, by distress and sale of the goods and chattels of the defaulter, or, if the defaulter be the occupier of any premises in respect of which a property-tax is due, by distress and sale of any goods and chattels found on the said premises.

[3] [(*2*) If after the service of the notice of demand the amount of the said tax is paid but the fee for the notice is not paid, the sum due on account

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[1] This proviso was added by s. 9 of the City of Bombay Municipal (Amendment) Act, 1911 (Bom. Act 2 of 1911), Vol. V of this Code.

[2] Section 203 was numbered sub-section (*1*) of s. 203 by s. 4 of the City of Bombay Municipal (Amendment) Act, 1918 (Bom. Act 8 of 1918), Vol. V of this Code.

[3] This sub-section was added by *ibid.*

of the said fee may be levied under a warrant in the form of Schedule J (*mutatis mutandis*) to be issued by the Commissioner in the same manner as if such sum were due on account of the tax.

Goods of defaulter may be distrained, wherever found.

204. The goods and chattels of any person liable for the payment of any tax, for levy of which a warrant has been issued as aforesaid, may be distrained wherever the same may be found.

Inventory and notice of distress and sale.

205. The officer charged with the execution of a warrant of distress issued under section 203 shall forthwith make an inventory of the goods and chattels which he seizes under such warrant, and shall at the same time give a written notice, in the form of Schedule K, to the person in possession thereof at the time of seizure, that the said goods and chattels will be sold as therein mentioned.

Sale.

206. (*1*) If the warrant is not in the meantime suspended by the Commissioner or discharged, the goods and chattels seized shall, after the expiry of the period named in the notice served under the last preceding section, be sold by order of the Commissioner, who shall apply the proceeds or such part thereof as shall be requisite in discharge of the sum due and of the costs of recovery.

(*2*) The surplus, if any, shall be forthwith credited to the municipal fund, but, if the same be claimed by written application to the Commissioner within one year from the date of the sale, a refund thereof shall be made to the person in possession of the goods and chattels at the time of the seizure. Any surplus not claimed within one year as aforesaid shall be the property of the corporation.

Fees for distraints.

207. For every distraint made under this Act a fee shall be charged at the rate set forth in Schedule L, and the said fee shall be included in the costs of recovery.

Fees for cost of recovery may be remitted.

208. The Commissioner may, in his discretion, remit the whole or any part of any fee chargeable under the last preceding section or under sub-section (*2*) of section 202.

When occupiers may be held liable for payment of property taxes.

209. (*1*) If the sum due on account of any property-tax remains unpaid after a bill for the same has been duly presented to the person primarily liable for the payment thereof, and the said person be not the occupier for the time being of the premises in respect of which the tax is due, the Commissioner may present a bill for the amount to the occupier of the said premises, or, if

there are two or more occupiers thereof, may present a bill to each of them for such portion of the sum due as bears to the whole amount due the same ratio which the rent paid by such occupier bears to the aggregate amount of rent paid by them both or all in respect of the said premises.

(2) If the occupier or any of the occupiers fails within fifteen days from the presentation of any such bill to pay the amount therein claimed, the said amount may be recovered from him in accordance with the foregoing provisions.

(3) No arrear of a property-tax shall be recovered from any occupier under this section, which has remained due for more than one year, or which is due on account of any period for which the occupier was not in occupation of the premises on which the tax is assessed.

(4) If any sum is paid by, or recovered from, an occupier under this section, he shall be entitled to credit therefor in account with the person primarily liable for the payment of the same.

Summary proceedings may be taken against persons about to leave the city.

210. (1) If the Commissioner shall at any time have reason to believe that any person from whom any sum is due on account of any property-tax or tax on vehicles and animals, or who would be liable for any sum on account of the tax on vehicles and animals if the current quarter had come to a close, is about forthwith to remove from the city, the Commissioner may direct the immediate payment by such person of the sum so due or about to become due by him and cause a bill for the same to be presented to him.

(2) If, on presentation of such bill, the said person do not forthwith pay the sum due or about to become due by him, the amount shall be leviable by distress and sale in the manner hereinbefore prescribed, except that it shall not be necessary to serve upon the defaulter any notice of demand, and the Commissioner's warrant for distress and sale may be issued and executed without any delay.

Defaulters may be sued for arrears, if necessary.

211. Instead of proceeding against a defaulter by distress and sale as hereinbefore provided, or after a defaulter shall have been so proceeded against unsuccessfully or with only partial success, any sum due or the balance of any sum due, as the case may be, by such defaulter, on account of a property-tax or of the tax on vehicles and animals, may be recovered from him by a suit in any Court of competent jurisdiction.

Property-taxes to be a first charge on premises on which they are assessed.

212. Property-taxes due under this Act in respect of any building or land shall, subject to the prior payment of the land-revenue, if any, due to Government thereupon, be a first charge upon the said building or land and upon the goods and chattels, if any, found within or upon such building or land and belonging to the person liable for such taxes.

213. (*1*) [1] * * * * * * Town-duties— Collection town-duties how to be effected.

(*a*) may be collected, under the orders of the Commissioner, by municipal officers and servants appointed in this behalf; or

(*b*) if the Commissioner thinks fit, may, with the approval of the standing committee, be framed by him for any period not exceeding one year at a time or be collected by or under the orders of any person whom the Commissioner, with the approval of the standing committee, appoints to be his agent for this purpose.

(*2*) [2] * * * Town-duties shall be collected, and refunds of town-duties shall be made, at such places, and be managed and controlled in such manner, as the Commissioner, with the approval of the standing committee, shall from time to time direct.

214. *Rep. by s. 8, Bom. Act VII of 1921.*

215. Every person authorised under section 213 to collect or to refund town-duties shall have, in respect of the collection of the said duties and of paying refunds and of the confiscation of goods in connection therewith, the same powers as are conferred by any law at the time in force on the Commissioner of Customs of Bombay and the officers subordinate to him in respect of the levy of customs-duties and of the grant of drawbacks and of the confiscation of goods in connection therewith, and shall also have the same privileges and be subject to the same liabilities in respect of anything done by him in or for the purpose of collecting or refunding town-duties as the said Commissioner of Customs and the officers subordinate to him have or are subject to, under any law at the time in force relating to customs-duties. Powers of persons authorized to collect and refund town-duties.

216. The Commissioner may, with the approval of the standing committee, from time to time write off any sum due on account of any tax or of the costs of recovering any tax, which shall, in his opinion, be irrecoverable. Writing off of irrecoverable taxes.

Appeals against Valuations and Taxes.

[3] **217.** (*1*) Subject to the provisions hereinafter contained, appeals against any rateable value or tax fixed or charged under this Act shall be heard and determined by the Chief Judge of the Small Cause Court. Appeals when and to whom to lie.

(*2*) But no such appeal shall be heard by the said Chief Judge unless—

(*a*) it is brought within fifteen days after the accrual of the cause of complaint;

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[1] The words "Tolls on vehicles entering the city from Salsette and" were repealed by s. 7 (*a*) of the City of Bombay Municipal (Amendment) Act, 1921 (Bom. Act 7 of 1921), Vol. V of this Code.

[2] The words "The said tolls and" were repealed by s. 7 (*b*) *ibid.*

[3] As to references by the Chief Judge of the Court of Small Causes to the High Court, before or on the hearing of an appeal under section 217—*see* Act 12 of 1888, s. 2, Vol. I of this Code.

(*b*) in the case of an appeal against a rateable value, a complaint has previously been made to the Commissioner under section 163, and such complaint has been disposed of;

(*c*) in the case of an appeal against any amendment made in the assessment-book under section 167 during the official year, a complaint has been made by the person aggrieved within fifteen days after he first received notice of such amendment, and his complaint has been disposed of;

(*d*) in the case of an appeal against a tax, or in the case of an appeal made against a rateable value after a bill for any property-tax assessed upon such value has been presented to the appellant, the amount claimed from the appellant has been deposited by him with the Commissioner.

Cause of complaint when to be deemed to have accrued.

218. For the purposes of the last preceding section, cause of complaint shall be deemed to have accrued as follows, namely—

(*a*) in the case of an appeal against a rateable value, on the day when the complaint made to the Commissioner under section 163 against such value is disposed of;

(*b*) in the case of an appeal against any amendment made in the assessment-book, under section 167, during the official year, on the day when the complaint made to the Commissioner by the person aggrieved against such amendment is disposed of;

(*c*) in the case of an appeal against a tax, on the day when payment thereof is demanded or when a bill therefor is presented.

Unappealed values and taxes and decisions on appeal to be final.

219. (*1*) Every rateable value fixed under this Act against which no complaint is made as hereinbefore provided, and

the amount of every sum claimed from any person under this Act on account of any tax, if no appeal therefrom is made as hereinbefore provided, and

the decision of the Chief Judge aforesaid upon any appeal against any such value or tax,

shall be final.

(*2*) Effect shall be given by the Commissioner to every decision of the said Chief Judge on any appeal against any such value or tax.

CHAPTER IX.

DRAINS AND DRAINAGE-WORKS.

Municipal Drains.

Municipal drains to be under the control of the Commissioner.

220. All drains [1][vesting in or] belonging to the corporation—which in this Act are referred to as "municipal drains"—shall be under the control of the Commissioner.

[1] These words were inserted by s. 10 of the City of Bombay Municipal (Amendment) Act, 1905 (Bom. Act 5 of 1905), Vol. IV of this Code.